

**Abstract of th Disclosure**

The invention provides a heat radiating sheet which is not restricted by the shape and arrangement of a part to be cooled and which can be easily manufactured. A flexible heat radiating film having the effect of radiating infrared rays is formed on the front surface of a flexible heat absorbing layer having heat conductivity, and an adhesive layer consisting of a heat conductive adhesive agent is formed on the rear surface of the absorbing layer, so that the heat radiating sheet is formed to have flexibility.